



IS15700:2005 Cft No.SQ/L-6000140

वित्त मंत्रालय

राजस्व विभाग

MINISTRY OF FINANCE

DEPARTMENT OF

REVENUE

OFFICE OF THE COMMISSIONER OF CUSTOMS,  
CHENNAI-IICUSTOM HOUSE, 60, RAJAJI SALAI, CHENNAI- 600  
001.

आयुक्त सीमा शुल्क का कार्यालय, चेन्नै – II

सीमा शुल्क भवन, 60, राजाजी सालै, चेन्नै-600 001

दूरभाष:044 25230371, 044 25267778

Phone: 044 25230371, 044 25267778

File No.GEN/ADT/TAM/82/2020-GR 4

Date: .02.2021

DPN-20210273MX000000P6P1

To

M/s. Standard Units Supply (India) Private Limited,  
No.43/1, Padasalai Street, Ayanambakkam,  
Chennai - 600095

Sir/Madam,

**Sub: Short levy of duty due to mis-classification of Aluminium structural parts – TA****Memo no. 120020/14.09.2020 - Pre notice consultation – Reg.**

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Please refer to the above mentioned subject.

In this regard, on scrutiny of import details which are mentioned in the table below, it is noticed that you have imported certain items as mentioned in the said table and assessed to duty at the rate of BCD @7.5% and IGST @18% by classifying the goods under CTH 7604. On further verification, it was noticed by the audit that these items are correctly classifiable under 76109030/76109090, and are assessable to the duty at a rate of BCD@10% and IGST@18%. This has resulted in a short levy of duty to the tune of **Rs. 34,12,713/- (Rupees Thirty-Four Lakh Twelve Thousand Seven Hundred and Thirteen Only)**

Standard units supply (I) Pvt. Ltd,							
S.No	BE No	BE Date	Inv No	Item no.	Item Desc	Assess Val	total short levy
1	360524 6	11-06- 2019	1	3; 11;19;2 0;34;41; 47;48;5 8;61;68; 74 to 76;80 & 81	GFF-005 GREEN FRAME F50 L=100 4000 MM L= 4000 - 25 PCS - (MADE IN JAPAN) - FRAME AND ACCESSORY	652023	21158.15
2	387809 8	01-07- 2019	1	1 to 7	ALUMINUM FRAME AND ACCESSORY SF2-40.40 L=50 4000	207379 0	67294.49

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					L=1660-SFF-424-MADE IN JAPAN - 520 PCS		
3	4377220	06-08-2019	1	1 to 7	ALUMINUM FRAME AND ACCESSORY SF2-40.40 L=50 4000 L=1660-SFF-424-MADE IN JAPAN - 720 PCS	2890029	93781.44
4	4564043	20-08-2019	1	1 to 7	ALUMINUM FRAME AND ACCESSORY SF2-40.40 L=50 4000 L=1660-SFF-424-MADE IN JAPAN - 720 PCS	2908008	94364.86
5	4651321	26-08-2019	1	1 to 7	ALUMINUM FRAME AND ACCESSORY SF2-40.40 L=50 4000 L=1660-SFF-424 MADE IN JAPAN 720 PCS	2899178	94078.33
6	4752637	03-09-2019	1	1 to 7	ALUMINUM FRAME AND ACCESSORY SF2-40.40 L=50 4000 L=1660-SFF-424-MADE IN JAPAN - 720 PCS	2924880	94912.36
7	4947375	18-09-2019	1	1 to 7	ALUMINUM FRAME AND ACCESSORY SF2-40.40 L=50 4000 L=1660-SFF-424-MADE IN JAPAN - 1680 PCS	6868893	222895.6
8	5019719	23-09-2019	1	1 to 7	ALUMINUM FRAME AND ACCESSORY SF2-40.40 L=50 4000 L=1660-SFF-424-MADE IN JAPAN - 720 PCS	2890327	93791.11
9	5043825	25-09-2019	1	1;3;5;8;17; 31 to 33	SFF-B492 - SF-K 45 90 L=4000 - FRAME AND ACCESSORY - (MADE IN JAPAN) - 25 PCS	305464	9912.307
10	5210612	08-10-2019	1	1 to 7; 16 to 22	ALUMINUM FRAME AND ACCESSORY SF2-40.40 L=50 4000 L=1660-SFF-424-MADE IN JAPAN - 1080 PCS	6745805	218901.4
11	5302200	15-10-2019	1	1 to 7	ALUMINUM FRAME AND ACCESSORY SF2-40.40 L=50 4000 L=1660-SFF-424-MADE IN JAPAN - 720 PCS	2904849	94262.35
12	5476421	29-10-2019	1	1 to 7	ALUMINUM FRAME AND ACCESSORY SF2-40.40 L=50 4000 L=1660 SFF-424 MADE IN JAPAN - 880 PCS	3496453	113459.9
13	5476421	29-10-2019	2	1 to 4	ALUMINUM FRAME AND ACCESSORY GREEN FRAME S L=4000 GFF-400 MADE IN JAPAN - 50 PCS	65028	2110.159
14	5554352	05-11-2019	1	1 to 7	ALUMINUM FRAME AND ACCESSORY SF2-40.40 L=50 4000 L=1660 SFF-424 MADE IN JAPAN - 1680 PCS	6606296	214374.3
15	5737116	19-11-2019	1	1 to 7	ALUMINUM FRAME AND ACCESSORY SF2-40.40 L=50 4000 L=1660 SFF-424 MADE IN JAPAN - 720 PCS	2835026	91996.59
16	5921681	03-12-2019	1	1 to 7	ALUMINUM FRAME AND ACCESSORY SF2-40.40 L=50 4000 L=1660 SFF-424 MADE IN JAPAN - 1680 PCS	6666046	216313.2
17	6016573	10-12-2019	1	1 to 7	ALUMINUM FRAME AND ACCESSORY SF2-40.40 L=50 4000 L=1660 SFF-424 MADE IN JAPAN - 1680 PCS	6611825	214553.7

18	621681 2	24-12- 2019	1	1 to 7	ALUMINUM FRAME AND ACCESSORY SF2-40.40 L=50 4000 L=1660 SFF-424 MADE IN JAPAN - 720 PCS	283394 1	91961.39
19	621681 2	24-12- 2019	2	5;7;9;15 ;19 & 25	ALUMINUM FRAME AND ACCESSORY SF2-20.20 L= 4000 SFF-202 MADEIN JAPAN -50 PCS	287322	9323.599
20	635208 3	04-01- 2020	1	1 to 7; 18 to 24	ALUMINUM FRAME AND ACCESSORY SF2-40.40 L=50 4000 L=1660 SFF-424 MADE IN JAPAN - 720 PCS	944352 9	306442.5
21	646328 3	14-01- 2020	1	1 to 7	ALUMINUM FRAME AND ACCESSORY SF2-40.40 L=50 4000 L=1660 SFF-424 MADE IN JAPAN - 720 PCS	284110 9	92193.99
22	665767 5	28-01- 2020	1	1 to 7	ALUMINUM FRAME AND ACCESSORY SF2-40.40 L=50 4000 L=1660 SFF-424 MADE IN JAPAN - 720 PCS	280710 9	91090.69
23	674163 9	04-02- 2020	1	1 to 7; 18 to 24	ALUMINUM FRAME AND ACCESSORY SF2-40.40 L=50 4000 L=1660-SFF-424-MADE IN JAPAN - 720 PCS	354706 0	115102.1
24	674163 9	04-02- 2020	2	1 to 3	ALUMINUM FRAME AND ACCESSORY SF-K.30.40 L=4000 SFF-B12-MADEIN JAPAN -50 PCS	135782	4406.126
25	683284 9	11-02- 2020	1	1 to 7	ALUMINUM FRAME AND ACCESSORY SF2-40.40 L=50 4000 =1660 SFF-424 MADE IN JAPAN - 1680 PCS (HOLLOW PROFILES)	656059 1	212891.2
26	701670 9	25-02- 2020	1	1 to 7	ALUMINUM FRAME AND ACCESSORY SF2-40.40 L=50 4000 =1660 SFF-424 MADE IN JAPAN - 1680 PCS (HOLLOW PROFILES)	645494 8	209463.1
27	701670 9	25-02- 2020	2	1; 65 to70; 76;77;8 0 to 86	ALUMINUM FRAME AND ACCESSORY GREEN FRAME F50 L=4000-GFF-005-MADE IN JAPAN - 50 PCS	375861	12196.69
28	710927 7	04-03- 2020	1	1 to 7	ALUMINUM FRAME AND ACCESSORY SF2-40.40 L=50 4000 =1660 SFF-424 MADE IN JAPAN - 720 PCS (HOLLOW PROFILES)	279159 6	90587.29
29	725541 1	16-03- 2020	1	1 to 7	ALUMINUM FRAME AND ACCESSORY SF2-40.40 L=50 4000 L=1660 SFF-424 MADE IN JAPAN - 1560 PCS (HOLLOW PROFILES)	674558 9	218894.4
					Total		3412713

In case you accept the audit point, you are requested to pay the differential duty as stated above under Section 28(1), along with applicable interest under Section 28AA, within 15 days from the date of receipt of this letter. In case you contest the point made above, you are requested to furnish your counter with relevant documents within 15 days from the date of receipt of this letter, as per Regulation 3(2) of the pre-notice Consultation Regulations, 2018



File No.GEN/ADT/1AM/82/2020-GR 4-O/O COMMR-CUS-IMP-CHENNAI

issued vide Notification No. 29/2018-Customs (N.T.) dated 02.04.2018, failing which action/proceeding will be initiated as per the provisions of Customs Act, 1962.

Yours faithfully,



(K.ARAVIND)

JOINT COMMISSIONER OF CUSTOMS  
GROUP-IV

Copy to:

1. The assistant Commissioner, IAD-CRA, Custom House, Chennai-600001.
2. R.Square Mlg Logistics Private Limited, Customs Broker.